

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 0731 Corvallis K-12 Schools 41 Ravalli

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$13,451

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	210	588,152	300,801	287,714	
2007	191	638,817	286,928	273,883	0
2008			314,691	300,785	13,451

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 50,664

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 2,801  
Per-student amount for FY 2007----- 3,345

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	210	588,152	279,033	309,120	
2007	191	638,817	301,803	337,014	0
2008					13,451

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 27,895

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,472

Per-student amount for FY 2007----- 1,764

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Corvallis K-12 Schools 0731**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Corvallis K-12 Schools 0731</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	195897.88	230441.05
			2XX	Personal Services - Employee Benefits	122556.28	116687.25
			3XX	Purchased Professional and Technical Services	347.50	.00
			4XX	Purchased Property Services	74.90	.00
			5XX	Other Purchased Services	569.07	606.82
			6XX	Supplies and Materials	6201.78	5960.83
			810	Dues and Fees	.00	398.00
			8XX	Other Expenditures	354.00	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	70117.44	73995.81
			2XX	Personal Services - Employee Benefits	8719.20	5352.33
			3XX	Purchased Professional and Technical Services	38765.92	49680.40
			5XX	Other Purchased Services	442.61	125.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	58964.58	61253.00
			2XX	Personal Services - Employee Benefits	9268.20	10005.87
10	Transportation Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	3760.96	5817.04
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	21145.54	21886.61
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	38066.69	43774.34
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	10236.70	10433.20
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	2663.02	2399.08
<b>District/Coop Totals</b>					<b>588,152.27</b>	<b>638,816.63</b>
<b>Prime Applicant Totals</b>					<b>588,152.27</b>	<b>638,816.63</b>